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IN THE UNITED STATES DISTRIC	T COUR

FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, et al.,

No. C 05-02043 WHA

Petitioners,

DAVID L WESSEL,

V.

ORDER GRANTING VERIFIED PETITION TO ENFORCE IRS SUMMONS

Respondent.

Now that the ten-day objection period has passed without any objections from the parties, the Court adopts the report and recommendation by Magistrate Judge Edward M. Chen issued on September 2, 2005. For the reasons given therein, petitioners' verified petition to enforce an Internal Revenue Service summons is **GRANTED**.

Respondent, David Wessel, shall appear before Revenue Officer M. Low, or any other designated agent, on **OCTOBER 12, 2005 AT 9:30 A.M.**, at the Offices of the Internal Revenue Service located at 1301 Clay Street, Suite 1040S, Oakland, California, to give testimony and produce records for inspection and copying, as described in the IRS summons.

Petitioners shall serve a copy of this order, along with a copy of the subject IRS summons, on Mr. Wessel within three days. The Clerk SHALL CLOSE THE FILE.

IT IS SO ORDERED.

Dated: September 26, 2005

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WILLIAM ALSUP UNITED STATES DISTRICT JUDGE